REMARKS

At the outset, the Examiner is thanked for the thorough review and consideration of the pending application. The Office Action dated May 4, 2007, has been received and its contents carefully reviewed.

Claims 1-13 are rejected to by the Examiner. With this response, claims 1, 10 and 12 have been amended. No new matter has been added. Claims 1-13 remain pending in this application.

In the Office Action, claims 1-4, 6-8 and 10-13 are rejected under 35 U.S.C. § 102(b) as being anticipated by U.S. Patent No. 5,403,616 to Hattori et al. (hereinafter "Hattori"). Claim 5 is rejected under 35 U.S.C. § 103(a) as being unpatentable over Hattori in combination with Applicant's Related Art (hereinafter "ARA").

The rejection of claims 1-4, 6-8 and 10-13 under 35 U.S.C. § 102(b) as being anticipated by Hattori is respectfully traversed and reconsideration is requested.

Claim 1 is allowable at least in that this claim recites a combination of elements, including, for example, "locating the master over the etching layer" and "separating mechanically the master from the substrate to leave the resist on the substrate". Hattori does not teach or suggest at least these features of the claimed invention.

Hattori merely discloses: "The thus coated substrate is then subjected to a heat treatment, causing thermal decomposition of said masking pattern after formation of the transparent conducting film. Then the resides of said masking ink and transparent conducting film are removed to finally obtain a patterned transparent conduction film". See line 6-11 in Column 3. Applicants submit that Hattori does not teach at least "separating mechanically the master from the substrate to leave the resist on the substrate" as recited in claim 1. Accordingly, Applicants respectfully request withdrawal of the rejection of claims 1.

Applicants respectfully traverse the rejection of claims 2-4 and 6-8, and reconsideration is respectfully requested. Claims 2-4 and 6-8 are allowable at least by virtue of the fact that they depend from claim 1, which is allowable.

Claim 10 is allowable at least in that this claim recites a combination of elements, including, for example, "placing the master over an area corresponding to the etching layer to be etched" and "forming a resist pattern on the etching layer by separating mechanically the master

from the substrate". In the Office Action, the Examiner rejects claim 10 for the same reasons as claim 1. Applicants' arguments with respect to claim 1 are equally applicable to claim 10, and Applicants respectfully submit that claim 10 is allowable over Hattori for the same reasons given for claim 1 above.

Applicants respectfully traverse the rejection of claim 11, and reconsideration is respectfully requested. Claim 11 is allowable at least by virtue of the fact that it depends from claim 10, which is allowable.

Claim 12 is allowable at least in that this claim recites a combination of elements, including, for example, "placing the master over the etching layer, the opening of the master being corresponding to the etching region to be etched" and "forming a resist pattern on the etching layer by separating mechanically the master from the substrate". In the Office Action, the Examiner rejects claim 12 for the same reasons as claim 1. Applicants' arguments with respect to claim 1 are equally applicable to claim 12, and Applicants respectfully submit that claim 12 is allowable over Hattori for the same reasons given for claim 1 above.

Applicants respectfully traverse the rejection of claim 13, and reconsideration is respectfully requested. Claim 13 is allowable at least by virtue of the fact that it depends from claim 12, which is allowable.

The rejection of claim 5 under 35 U.S.C. § 103(a) as being unpatentable over Hattori in combination with ARA is respectfully traversed and reconsideration is requested. Claim 5 is allowable at least by virtue of the fact that they depend from claim 12, which is allowable and ARA fails to cure the deficiencies of Hattori.

Applicants believe the application is in condition for allowance and early, favorable action is respectfully solicited. If for any reason the Examiner finds the application other than in condition for allowance, the Examiner is requested to call the undersigned attorney at (202) 496-7500 to discuss the steps necessary for placing the application in condition for allowance. All correspondence should continue to be sent to the below-listed address.

If these papers are not considered timely filed by the Patent and Trademark Office, then a petition is hereby made under 37 C.F.R. §1.136, and any additional fees required under 37 C.F.R. §1.136 for any necessary extension of time, or any other fees required to complete the

filing of this response, may be charged to Deposit Account No. 50-0911. Please credit any overpayment to deposit Account No. 50-0911. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

Dated: 6 August 2007

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